

Stephen Roberts  
Texas Bar No. 17019200  
Robert P. Franke  
Texas Bar No. 07371200  
Duane J. Brescia  
Texas Bar No. 240252650  
**STRASBURGER & PRICE, LLP**  
600 Congress, Suite 1600  
Austin, Texas 78701  
(512) 499-3600 / (512) 499-3660 Fax

**ATTORNEYS FOR DEBTOR SUPERIOR AIR PARTS, INC.**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

<b>IN RE:</b>	§	<b>Case No. 08-36705</b>
	§	
<b>SUPERIOR AIR PARTS, INC.,</b>	§	<b>Chapter 11</b>
	§	
<b>Debtor.</b>	§	
	§	

**DEBTOR'S OBJECTION TO CLAIM NO. 195 FILED BY  
PENNSYLVANIA DEPARTMENT OF REVENUE**

TO: THE HONORABLE BARBARA J. HOUSER  
UNITED STATES BANKRUPTCY JUDGE:

Superior Air Parts, Inc. ("Superior" or "Debtor"), as debtor and debtor-in-possession, files this objection to the proof of claim filed by Pennsylvania Department of Revenue (Claim No. 195), and would show as follows:

1. On or about March 2, 2009, Pennsylvania Department of Revenue filed proof of claim number 169 in the total amount of \$39,976.02, as a priority tax claim of \$37,452.89 and a general unsecured claim of \$2,523.13. A copy of claim 169 is attached as *Exhibit A*. The claim was based on unpaid State sales, use, and hotel occupancy tax, corporate net income tax, and foreign franchise tax. The period covered was 1997 through 2007.

2. On or about March 17, 2009, claim 169 was amended by proof of claim number 176, in the total amount of \$2,015.02, as a priority tax claim in the amount of \$1,573.89, and a general unsecured claim in the amount of \$441.13. A copy of claim 176 is attached as *Exhibit B*. Claim 176 does not include a claim for corporate net income tax and foreign franchise tax.

3. On or about July 14, 2009, claim 176 was amended by proof of claim number 195 in the total amount of \$45,571.15, as a priority tax claim in the amount of \$42,968.02, and a general unsecured claim in the amount of \$2,603.13. A copy of claim 195 is attached as *Exhibit C*. Claim 195 includes claims for corporate net income tax and foreign franchise tax through 2008.

4. Superior objects to Claim No. 195 in its entirety on the grounds that (i) Superior never received notice of or demand for payment of the portions of claim 195 that relate to penalties assessed on sales and use taxes from 1997 – 1999; (ii) the tax claims dating back to 1997 - 1999 are barred by the applicable statute of limitations; and (iii) the Pennsylvania Department of Revenue has no basis upon which to levy corporate net income tax or foreign franchise taxes against Superior for the years 2002 through 2008 because Superior has not had a physical presence in the State of Pennsylvania since it sold its branch operation in Allentown, PA on August 10, 2001.

WHEREFORE, the Debtor request that the Court grant this Objection and deny Proof of Claim 195 and for such other and further relief as this Court may deem just and proper.

Respectfully submitted,

/s/ Stephen A. Roberts

Stephen A. Roberts (SBN 17019200)

Robert P. Franke (SBN 07371200)

Duane J. Brescia (SBN 24025265)

**STRASBURGER & PRICE, LLP**

600 Congress, Suite 1600

Austin, Texas 78701

Tel. (512) 499-3600 / Fax (512) 499-3643

[stephen.roberts@strasburger.com](mailto:stephen.roberts@strasburger.com)

[bob.franke@strasburger.com](mailto:bob.franke@strasburger.com)

[duane.brescia@strasburger.com](mailto:duane.brescia@strasburger.com)

**BANKRUPTCY ATTORNEYS FOR DEBTOR  
SUPERIOR AIR PARTS, INC.**

**CERTIFICATE OF SERVICE**

The undersigned certifies that true and correct copies of the foregoing pleading were forwarded to the parties listed below via first class U.S. Mail, postage prepaid, on the 17<sup>th</sup> day of July, 2009.

**Claimant:**

Pennsylvania Department of Revenue  
Bankruptcy Division  
Attn: Linda Simmons, Chief  
PO Box 280946  
Harrisburg, PA 17128-0946

**Debtor:**

Superior Air Parts, Inc.  
621 S. Royal Lane, Suite 100  
Coppell, TX 75019-3805

**U.S. Trustee:**

Mary Frances Durham  
Office of the United States Trustee  
1100 Commerce Street, Room 976  
Dallas, TX 75242

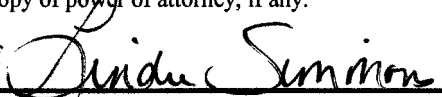
**Counsel for the Committee:**

David W. Parham,  
Elliot Schuler & A. Swick  
Baker & McKenzie LLP  
2001 Ross Ave., Suite 2300  
Dallas, TX 75201

/s/ Stephen A. Roberts

Stephen A. Roberts

## **EXHIBIT A**

Main Document Page 6 of 25		Case Main Document Page 1 of 5
<b>UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF TX</b>		<b>PROOF OF CLAIM</b>
Name of Debtor: <b>SUPERIOR AIR PARTS INC</b>		Case Number <b>0836705</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>Pennsylvania Department of Revenue</b>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  <b>FILED</b>  <b>MAR 02 2009</b> <b>TAWANA C. MARSHALL, CLERK</b> <b>U.S. BANKRUPTCY COURT</b> <b>NORTHERN DISTRICT OF TEXAS</b>
Name and address where notices should be sent:  Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946  Telephone number: (717) 783-8989		
Name and address where payment should be sent (if different from above):  Telephone number:		
<b>1. Amount of Claim as of Date Case Filed:</b> <u>\$ 39,976.02</u>  If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.  If all or part of your claim is entitled to priority, complete item 5.  <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		<b>5 Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.</b>  Specify the priority of the claim.  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or(a)(1)(B)  <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507(a)(4).  <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5).  <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507(a)(7).  <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507(a)(8).  <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507(a)( ).  <b>Amount entitled to priority:</b>  <u>\$ 37,452.89</u>  *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
<b>2. Basis for Claim:</b> <u>Taxes</u> (See instruction #2 on reverse side.)		
<b>3. Last four digits of any number by which creditor identifies debtor:</b> <u>3598</u>  <b>3a. Debtor may have scheduled account as:</b> _____ (See instruction #3a on reverse side.)		
<b>4. Secured Claim</b> (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.  <b>Nature of property or right of setoff:</b> <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other  <b>Value of Property:</b> \$ <u>Unknown</u> <b>Annual Interest Rate</b> <u>8</u> %  <b>Amount of arrearage and other charges as of time case filed included in secured claim, if any:</b> \$ <u>0.00</u> <b>Basis for perfection:</b> _____  <b>Amount of Secured Claim:</b> \$ <u>0.00</u> <b>Amount Unsecured:</b> \$ <u>2,523.13</u>		
<b>6. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim.  <b>7. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)  <b>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</b>  If the documents are not available, please explain:		
<b>Date:</b> <u>2/23/2009</u> <b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  <div style="text-align: center;">/s/ Linda Simmons, Chief </div>		FOR COURT USE ONLY

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Joan Bohner

**SUPPORTING DOCUMENTATION FOR  
TAXES DUE THE  
COMMONWEALTH OF  
PENNSYLVANIA  
DEPARTMENT OF REVENUE**

☒  
☐

Original Claim  
Amended Claim

This claim supercedes all  
Previous claims filed.

Date Amended:

**SUPERIOR AIR PARTS INC  
SUPERIOR AIR PARTS INC**

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF TEXAS**  
Petition Filing Date: 12/31/2008  
Case Number: 0836705 TX  
Chapter: 11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF **\$39,976.02** for the following:

- ☒ State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
- ☐ Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- ☐ Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- ☒ Corporate Net Income Tax
- ☐ Capital Stock-Franchise Tax
- ☐ Corporate Loans Tax
- ☒ Other Foreign Franchise

**SECURED CLAIMS (Tax lien(s) filed before petition date)**

See attached statement of account detailing the liability.

Total secured claim: \_\_\_\_\_

Pursuant to Section 506(b) of the Bankruptcy Code, post petition interest may be payable.

**ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code**

See attached statement of account detailing the liability.

Total administrative \_\_\_\_\_

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority  
Liabilities existing before petition date.**

See attached statement of account detailing the liability.

Total unsecured priority: **\$37,452.89**

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the  
petition filing date.**

See attached statement of account detailing the liability.

Total unsecured non-priority claim: **\$2,523.13**

All payments of this claim have been credited and deducted for the purpose of making this proof of claim.

\_\_\_\_\_  
(Representative, Bureau of Compliance)

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Joan Bohner

# **BANKRUPTCY STATEMENT OF ACCOUNT**

Page 1 of 2

Pet Date: 12/31/2008  
Cause Number: 0836705 TX  
Chapter: 11

SUPERIOR AIR PARTS INC  
621 S ROYAL LANE  
SUITE 100  
COPPELL TX 75019-3805

## **Primary Tax Numbers**

Emp Identification Number: 751253598

Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

Additional Debtors and/or Names

SSN

EIN

### **Note:**

TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST		02M 97	\$0.00	\$0.00	\$0.00	\$31.46	\$31.46
ST		03M 97	\$0.00	\$0.00	\$0.00	\$124.63	\$124.63
ST		04M 97	\$0.00	\$0.00	\$0.00	\$55.71	\$55.71
ST		05M 97	\$0.00	\$0.00	\$0.00	\$145.00	\$145.00
ST		06M 97	\$0.00	\$0.00	\$0.00	\$10.20	\$10.20
ST		06M 98	\$0.00	\$0.00	\$0.00	\$67.91	\$67.91
ST		02M 99	\$0.00	\$0.00	\$0.00	\$6.22	\$6.22

Lien Filing Date:

County Lien Filed:

Lien Docket Number:

TOTAL		\$0.00	\$0.00	\$0.00	\$441.13	\$441.13
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TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		6344698		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	✓	12/ 2002 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	✓	12/ 2002 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	✓	12/ 2003 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	✓	12/ 2003 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	✓	12/ 2004 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	✓	12/ 2004 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	✓	12/ 2005 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	✓	12/ 2005 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	✓	12/ 2006 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	✓	12/ 2006 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	✓	12/ 2007 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	✓	12/ 2007 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00

Lien Filing Date:

County Lien Filed:

Lien Docket Number:

TOTAL		\$0.00	\$0.00	\$0.00	\$2,082.00	\$2,082.00
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### **LEGEND:**

ST = Sales, Use and Hotel Occupancy Tax  
CT = Corporation Tax  
EMP = Employer Withholding  
AN = Individual Income Tax  
MT = Mass Transit  
MC = Motor Carrier

LF = Liquid Fuels  
OF = Oil Franchise  
PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE  
PROTHONOTARY OFFICE IN  
THE COUNTY  
INDICATED.

ALL LIENS FILED IN THE  
COMMONWEALTH OF  
PENNSYLVANIA UNLESS  
INDICATED OTHERWISE.



COMMONWEALTH OF PENNSYLVANIA  
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Joan Bohner

**BANKRUPTCY  
STATEMENT OF ACCOUNT**

Page 2 of 2

Pet Date: 12/31/2008  
Cause Number: 0836705 TX  
Chapter: 11SUPERIOR AIR PARTS INC  
621 S ROYAL LANE  
SUITE 100  
COPPELL TX 75019-3805**Primary Tax Numbers**Emp Identification Number: 751253598Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

Additional Debtors and/or Names

SSN

EIN

**Note:**

TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number:		39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST		02M 97	\$26.65	\$23.79	\$0.00	\$0.00	\$50.44
ST		03M 97	\$289.82	\$235.83	\$0.00	\$0.00	\$525.65
ST		04M 97	\$129.57	\$104.50	\$0.00	\$0.00	\$234.07
ST		05M 97	\$381.58	\$304.84	\$0.00	\$0.00	\$686.42
ST		06M 97	\$30.91	\$24.46	\$0.00	\$0.00	\$55.37
ST		06M 98	\$0.00	\$5.37	\$0.00	\$0.00	\$5.37
ST		02M 99	\$9.84	\$6.73	\$0.00	\$0.00	\$16.57

Lien Filing Date:

County Lien Filed:

Lien Docket Number:

TOTAL		\$868.37	\$705.52	\$0.00	\$0.00	\$1,573.89
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TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number:		6344698		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	✓	12/ 2002 (02)	\$1,871.00	\$648.00	\$0.00	\$0.00	\$2,519.00
CT	✓	12/ 2002 (04)	\$3,059.00	\$1,059.00	\$0.00	\$0.00	\$4,118.00
CT	✓	12/ 2003 (02)	\$1,871.00	\$559.00	\$0.00	\$0.00	\$2,430.00
CT	✓	12/ 2003 (04)	\$3,059.00	\$914.00	\$0.00	\$0.00	\$3,973.00
CT	✓	12/ 2004 (02)	\$1,871.00	\$479.00	\$0.00	\$0.00	\$2,350.00
CT	✓	12/ 2004 (04)	\$3,059.00	\$783.00	\$0.00	\$0.00	\$3,842.00
CT	✓	12/ 2005 (02)	\$1,871.00	\$374.00	\$0.00	\$0.00	\$2,245.00
CT	✓	12/ 2005 (04)	\$3,059.00	\$611.00	\$0.00	\$0.00	\$3,670.00
CT	✓	12/ 2006 (02)	\$1,871.00	\$238.00	\$0.00	\$0.00	\$2,109.00
CT	✓	12/ 2006 (04)	\$3,059.00	\$388.00	\$0.00	\$0.00	\$3,447.00
CT	✓	12/ 2007 (02)	\$1,871.00	\$93.00	\$0.00	\$0.00	\$1,964.00
CT	✓	12/ 2007 (04)	\$3,059.00	\$153.00	\$0.00	\$0.00	\$3,212.00

Lien Filing Date:

County Lien Filed:

Lien Docket Number:

TOTAL		\$29,580.00	\$6,299.00	\$0.00	\$0.00	\$35,879.00
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**LEGEND:**

ST = Sales, Use and Hotel Occupancy Tax

CT = Corporation Tax

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AN = Individual Income Tax

MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels

OF = Oil Franchise

PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE  
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THE COUNTY  
INDICATED.

ALL LIENS FILED IN THE  
COMMONWEALTH OF  
PENNSYLVANIA UNLESS  
INDICATED OTHERWISE.



February 23, 2009

STEPHEN A ROBERTS  
600 CONGRESS AVE  
STE 1600  
AUSTIN TX 78701

Dear STEPHEN A ROBERTS,

Re: SUPERIOR AIR PARTS INC

Case Number: 0836705

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division. This represents a claim in the sum of:

**\$ 39,976.02**

Sincerely,

Joan Bohner  
Bankruptcy Review Sect  
Bankruptcy Division  
Telephone: (717) 772-3341  
Fax: (717) 783-4331

Enclosures

## **EXHIBIT B**

<b>UNITED STATES BANKRUPTCY COURT</b> <b>NORTHERN</b> <b>DISTRICT OF TX</b>		<b>PROOF OF CLAIM</b>
Name of Debtor: <b>SUPERIOR AIR PARTS INC</b>		Case Number <b>0836705</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>Pennsylvania Department of Revenue</b>		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  Court Claim Number: _____ (If known) Filed on: <u>02/23/2009</u>
Name and address where notices should be sent:  <b>Bankruptcy Division PO Box 280946          Harrisburg, PA 17128-0946</b>		
Telephone number: <b>(717) 783-8989</b>		
Name and address where payment should be sent (if different from above):  <div style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>FILED</b>   <b>MAR 17 2009</b>   <b>TAWANA C. MARSHALL, CLERK</b>  <b>U.S. BANKRUPTCY COURT</b>  <b>NORTHERN DISTRICT OF TEXAS</b> </div> </div>		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone number:		
1. Amount of Claim as of Date Case Filed:      \$ <u>2,015.02</u>  If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.  If all or part of your claim is entitled to priority, complete item 5.  <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		
2. Basis for Claim: <u>Taxes</u> (See instruction #2 on reverse side.)		5 Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.  Specify the priority of the claim.  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B)  <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507(a)(4).  <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5).  <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507(a)(7).  <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507(a)(8).  <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507(a)( ).  Amount entitled to priority:  \$ <u>1,573.89</u>  <small>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
3. Last four digits of any number by which creditor identifies debtor: <u>3598</u>  3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.  Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other  Value of Property: \$ <u>Unknown</u> Annual Interest Rate <u>8</u> %  Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ <u>0.00</u> Basis for perfection: _____  Amount of Secured Claim: \$ <u>0.00</u> Amount Unsecured: \$ <u>441.13</u>		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.  7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)  DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.  If the documents are not available, please explain:		
Date: <u>3/11/2009</u> Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  <div style="text-align: center;">             /s/ Linda Simmons, Chief  </div>		FOR COURT USE ONLY

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Joan Bohner

**SUPPORTING DOCUMENTATION FOR  
TAXES DUE THE  
COMMONWEALTH OF  
PENNSYLVANIA  
DEPARTMENT OF REVENUE**

☐ Original Claim  
☒ Amended Claim

This claim supercedes all  
Previous claims filed.

Date Amended: 03/11/2009

SUPERIOR AIR PARTS INC  
SUPERIOR AIR PARTS INC

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF TEXAS

Petition Filing Date: 12/31/2008

Case Number: 0836705 TX

Chapter: 11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF \$2,015.02 for the following:

- ☒ State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
- ☐ Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- ☐ Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- ☐ Corporate Net Income Tax
- ☐ Capital Stock-Franchise Tax
- ☐ Corporate Loans Tax
- ☐ Other

**SECURED CLAIMS (Tax lien(s) filed before petition date)**

See attached statement of account detailing the liability.

Total secured claim: \_\_\_\_\_

Pursuant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable.

**ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code**

See attached statement of account detailing the liability.

Total administrative \_\_\_\_\_

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority  
Liabilities existing before petition date.**

See attached statement of account detailing the liability.

Total unsecured priority: \$1,573.89

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the  
petition filing date.**

See attached statement of account detailing the liability.

Total unsecured non-priority claim: \$441.13

All payments of this claim have been credited and deducted for the purpose of making this proof of claim.

\_\_\_\_\_  
(Representative, Bureau of Compliance)

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Joan Bohner

# **BANKRUPTCY STATEMENT OF ACCOUNT**

Page 1 of 1

Pet Date: 12/31/2008  
Cause Number: 0836705 TX  
Chapter: 11

SUPERIOR AIR PARTS INC  
621 S ROYAL LANE  
SUITE 100  
COPPELL TX 75019-3805

## **Primary Tax Numbers**

Emp Identification Number: 751253598

Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

Additional Debtors and/or Names

SSN

EIN

### **Note:**

TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST		02M 97	\$0.00	\$0.00	\$0.00	\$31.46	\$31.46
ST		03M 97	\$0.00	\$0.00	\$0.00	\$124.63	\$124.63
ST		04M 97	\$0.00	\$0.00	\$0.00	\$55.71	\$55.71
ST		05M 97	\$0.00	\$0.00	\$0.00	\$145.00	\$145.00
ST		06M 97	\$0.00	\$0.00	\$0.00	\$10.20	\$10.20
ST		06M 98	\$0.00	\$0.00	\$0.00	\$67.91	\$67.91
ST		02M 99	\$0.00	\$0.00	\$0.00	\$6.22	\$6.22

Lien Filing Date:

County Lien Filed:

Lien Docket Number:

TOTAL		\$0.00	\$0.00	\$0.00	\$441.13	\$441.13
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TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number:		39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST		02M 97	\$26.65	\$23.79	\$0.00	\$0.00	\$50.44
ST		03M 97	\$289.82	\$235.83	\$0.00	\$0.00	\$525.65
ST		04M 97	\$129.57	\$104.50	\$0.00	\$0.00	\$234.07
ST		05M 97	\$381.58	\$304.84	\$0.00	\$0.00	\$686.42
ST		06M 97	\$30.91	\$24.46	\$0.00	\$0.00	\$55.37
ST		06M 98	\$0.00	\$5.37	\$0.00	\$0.00	\$5.37
ST		02M 99	\$9.84	\$6.73	\$0.00	\$0.00	\$16.57

Lien Filing Date:

County Lien Filed:

Lien Docket Number:

TOTAL		\$868.37	\$705.52	\$0.00	\$0.00	\$1,573.89
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### **LEGEND:**

ST = Sales, Use and Hotel Occupancy Tax

CT = Corporation Tax

EMP = Employer Withholding

AN = Individual Income Tax

MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels

OF = Oil Franchise

PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.

ALL LIENS FILED IN THE COMMONWEALTH OF PENNSYLVANIA UNLESS INDICATED OTHERWISE.

BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG, PA 17128-0946

**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE**



March 11, 2009

Texas (Dal) U.S. Bankruptcy Court  
Northern District  
Clerk's Office - Dallas Div.  
Federal Building  
1100 Commerce St., Room 1254  
Dallas, Texas 75242

Case No: 08-36705 TX  
SUPERIOR AIR PARTS INC

Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

**\$ 2,015.02**

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue  
Bureau of Compliance  
(717) 772-3341  
TDD# (717) 772-2252 (Hearing Impaired Only)  
Fax (717) 783-4331

Enclosures

☐ ACKNOWLEDGEMENT ☐

☐ CLAIM NUMBER ☐

☐

☐

☐

☐

BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG, PA 17128-0946

**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE**



March 11, 2009

Texas (Dal) U.S. Bankruptcy Court  
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Clerk's Office - Dallas Div.  
Federal Building  
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Case No: 08-36705 TX  
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Pennsylvania Department of Revenue  
Bureau of Compliance  
(717) 772-3341  
TDD# (717) 772-2252 (Hearing Impaired Only)  
Fax (717) 783-4331

Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER



DEPARTMENT OF REVENUE



March 11, 2009

STEPHEN A ROBERTS  
600 CONGRESS AVE  
STE 1600  
AUSTIN TX 78701

Dear STEPHEN A ROBERTS,

Re: SUPERIOR AIR PARTS INC

Case Number: 0836705

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division. This represents a claim in the sum of:

**\$ 2,015.02**

Sincerely,

Joan Bohner  
Bankruptcy Review Sect  
Bankruptcy Division  
Telephone: (717) 772-3341  
Fax: (717) 783-4331

Enclosures

## **EXHIBIT C**



BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG, PA 17128-0946

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



July 9, 2009

Texas (Dal) U.S.Bankruptcy Court  
Northern District  
Clerk's Office - Dallas Div.  
Federal Building  
1100 Commerce St., Room 1254  
Dallas, Texas 75242

Case No: 08-36705 TX  
SUPERIOR AIR PARTS INC

Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

**\$ 45,571.15**

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue  
Bureau of Compliance  
(717) 772-3341  
TDD# (717) 772-2252 (Hearing Impaired Only)  
Fax (717) 783-4331

Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER

BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG, PA 17128-0946

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



July 9, 2009

Texas (Dal) U.S. Bankruptcy Court  
Northern District  
Clerk's Office - Dallas Div.  
Federal Building  
1100 Commerce St., Room 1254  
Dallas, Texas 75242

Case No: 08-36705 TX  
SUPERIOR AIR PARTS INC

Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

**\$ 45,571.15**

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue  
Bureau of Compliance  
(717) 772-3341  
TDD# (717) 772-2252 (Hearing Impaired Only)  
Fax (717) 783-4331

Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER

DEPARTMENT OF REVENUE



July 09, 2009

STEPHEN A ROBERTS  
600 CONGRESS AVE  
STE 1600  
AUSTIN TX 78701

Dear STEPHEN A ROBERTS,

Re: SUPERIOR AIR PARTS INC

Case Number: 0836705

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division. This represents a claim in the sum of:

**\$ 45,571.15**

Sincerely,

Joan Bohner  
Bankruptcy Review Sect  
Bankruptcy Division  
Telephone: (717) 772-3341  
Fax: (717) 783-4331

Enclosures

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Joan Bohner

Case 08-36705-bjh-11 Claim 195 Filed 07/17/09 Entered 07/17/09 11:01:29 Desc 7  
Main Document Page 23 of 25  
**SUPPORTING DOCUMENTATION FOR  
TAXES DUE THE  
COMMONWEALTH OF  
PENNSYLVANIA  
DEPARTMENT OF REVENUE**

☐ Original Claim  
☒ Amended Claim  
This claim supercedes all  
Previous claims filed.  
Date Amended: 07/09/2009

SUPERIOR AIR PARTS INC  
SUPERIOR AIR PARTS INC

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF TEXAS  
Petition Filing Date: 12/31/2008  
Case Number: 0836705 TX  
Chapter: 11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF **\$45,571.15** for the following:

- ☒ State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210  
☐ Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301  
☐ Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301  
☒ Corporate Net Income Tax  
☐ Capital Stock-Franchise Tax  
☐ Corporate Loans Tax  
☒ Other Foreign Franchise

**SECURED CLAIMS (Tax lien(s) filed before petition date)**

See attached statement of account detailing the liability.

Total secured claim: \_\_\_\_\_

Pursuant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable. \_\_\_\_\_

**ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code**

See attached statement of account detailing the liability.

Total administrative \_\_\_\_\_

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority  
Liabilities existing before petition date.**

See attached statement of account detailing the liability.

Total unsecured priority: **\$42,968.02**

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the  
petition filing date.**

See attached statement of account detailing the liability.

Total unsecured non-priority claim: **\$2,603.13**

All payments of this claim have been credited and deducted for the purpose of making this proof of claim.

\_\_\_\_\_  
(Representative, Bureau of Compliance)

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Joan Bohner

# **BANKRUPTCY STATEMENT OF ACCOUNT**

Page 1 of 2

Pet Date: 12/31/2008

Cause Number: 0836705 TX

Chapter: 11

SUPERIOR AIR PARTS INC  
621 S ROYAL LANE  
SUITE 100  
COPPELL TX 75019-3805

## **Primary Tax Numbers**

Emp Identification Number: 751253598

Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

Additional Debtors and/or Names

SSN

EIN

Note:

TYPE OF CLAIM		UNSECURED NON-PRIORITY		Tax Number:		39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED		TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	✓	01M 97		\$0.00	\$0.00	\$0.00	\$80.00	\$80.00
ST		02M 97		\$0.00	\$0.00	\$0.00	\$31.46	\$31.46
ST		03M 97		\$0.00	\$0.00	\$0.00	\$124.63	\$124.63
ST		04M 97		\$0.00	\$0.00	\$0.00	\$55.71	\$55.71
ST		05M 97		\$0.00	\$0.00	\$0.00	\$145.00	\$145.00
ST		06M 97		\$0.00	\$0.00	\$0.00	\$10.20	\$10.20
ST		06M 98		\$0.00	\$0.00	\$0.00	\$67.91	\$67.91
ST		02M 99		\$0.00	\$0.00	\$0.00	\$6.22	\$6.22
Lien Filing Date:		County Lien Filed:			Lien Docket Number:			
TOTAL				\$0.00	\$0.00	\$0.00	\$521.13	\$521.13

TYPE OF CLAIM		UNSECURED NON-PRIORITY		Tax Number:		6344698			
TAX TYPE	ESTIMATES	PERIOD COVERED		TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE	
CT	✓	12/ 2002 (02)		\$0.00	\$0.00	\$0.00	\$144.00	\$144.00	
CT	✓	12/ 2002 (04)		\$0.00	\$0.00	\$0.00	\$203.00	\$203.00	
CT	✓	12/ 2003 (02)		\$0.00	\$0.00	\$0.00	\$144.00	\$144.00	
CT	✓	12/ 2003 (04)		\$0.00	\$0.00	\$0.00	\$203.00	\$203.00	
CT	✓	12/ 2004 (02)		\$0.00	\$0.00	\$0.00	\$144.00	\$144.00	
CT	✓	12/ 2004 (04)		\$0.00	\$0.00	\$0.00	\$203.00	\$203.00	
CT	✓	12/ 2005 (02)		\$0.00	\$0.00	\$0.00	\$144.00	\$144.00	
CT	✓	12/ 2005 (04)		\$0.00	\$0.00	\$0.00	\$203.00	\$203.00	
CT	✓	12/ 2006 (02)		\$0.00	\$0.00	\$0.00	\$144.00	\$144.00	
CT	✓	12/ 2006 (04)		\$0.00	\$0.00	\$0.00	\$203.00	\$203.00	
CT	✓	12/ 2007 (02)		\$0.00	\$0.00	\$0.00	\$144.00	\$144.00	
CT	✓	12/ 2007 (04)		\$0.00	\$0.00	\$0.00	\$203.00	\$203.00	
Lien Filing Date:		County Lien Filed:			Lien Docket Number:				
TOTAL				\$0.00	\$0.00	\$0.00	\$2,082.00	\$2,082.00	

## **LEGEND:**

ST = Sales, Use and Hotel Occupancy Tax

CT = Corporation Tax

EMP = Employer Withholding

AN = Individual Income Tax

MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels

OF = Oil Franchise

PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE  
PROTHONOTARY OFFICE IN  
THE COUNTY  
INDICATED.

ALL LIENS FILED IN THE  
COMMONWEALTH OF  
PENNSYLVANIA UNLESS  
INDICATED OTHERWISE.



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Joan Bohner

# **BANKRUPTCY STATEMENT OF ACCOUNT**

Page 2 of 2

Pet Date: 12/31/2008

Cause Number: 0836705 TX

Chapter: 11

SUPERIOR AIR PARTS INC  
621 S ROYAL LANE  
SUITE 100  
COPPELL TX 75019-3805

## **Primary Tax Numbers**

Emp Identification Number: 751253598

Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

Additional Debtors and/or Names

SSN

EIN

### **Note:**

TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number: 39814287				
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	✓	01M 97	\$320.00	\$265.13	\$0.00	\$0.00	\$585.13
ST		02M 97	\$26.65	\$23.79	\$0.00	\$0.00	\$50.44
ST		03M 97	\$289.82	\$235.83	\$0.00	\$0.00	\$525.65
ST		04M 97	\$129.57	\$104.50	\$0.00	\$0.00	\$234.07
ST		05M 97	\$381.58	\$304.84	\$0.00	\$0.00	\$686.42
ST		06M 97	\$30.91	\$24.46	\$0.00	\$0.00	\$55.37
ST		06M 98	\$0.00	\$5.37	\$0.00	\$0.00	\$5.37
ST		02M 99	\$9.84	\$6.73	\$0.00	\$0.00	\$16.57
TOTAL			\$1,188.37	\$970.65	\$0.00	\$0.00	\$2,159.02

Lien Filing Date:

County Lien Filed:

Lien Docket Number:

TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number: 6344698				
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	✓	12/ 2002 (02)	\$1,871.00	\$648.00	\$0.00	\$0.00	\$2,519.00
CT	✓	12/ 2002 (04)	\$3,059.00	\$1,059.00	\$0.00	\$0.00	\$4,118.00
CT	✓	12/ 2003 (02)	\$1,871.00	\$559.00	\$0.00	\$0.00	\$2,430.00
CT	✓	12/ 2003 (04)	\$3,059.00	\$914.00	\$0.00	\$0.00	\$3,973.00
CT	✓	12/ 2004 (02)	\$1,871.00	\$479.00	\$0.00	\$0.00	\$2,350.00
CT	✓	12/ 2004 (04)	\$3,059.00	\$783.00	\$0.00	\$0.00	\$3,842.00
CT	✓	12/ 2005 (02)	\$1,871.00	\$374.00	\$0.00	\$0.00	\$2,245.00
CT	✓	12/ 2005 (04)	\$3,059.00	\$611.00	\$0.00	\$0.00	\$3,670.00
CT	✓	12/ 2006 (02)	\$1,871.00	\$238.00	\$0.00	\$0.00	\$2,109.00
CT	✓	12/ 2006 (04)	\$3,059.00	\$388.00	\$0.00	\$0.00	\$3,447.00
CT	✓	12/ 2007 (02)	\$1,871.00	\$93.00	\$0.00	\$0.00	\$1,964.00
CT	✓	12/ 2007 (04)	\$3,059.00	\$153.00	\$0.00	\$0.00	\$3,212.00
CT	✓	12/ 2008 (02)	\$1,871.00	\$0.00	\$0.00	\$0.00	\$1,871.00
CT	✓	12/ 2008 (04)	\$3,059.00	\$0.00	\$0.00	\$0.00	\$3,059.00
TOTAL			\$34,510.00	\$6,299.00	\$0.00	\$0.00	\$40,809.00

Lien Filing Date:

County Lien Filed:

Lien Docket Number:

### **LEGEND:**

ST = Sales, Use and Hotel Occupancy Tax

CT = Corporation Tax

EMP = Employer Withholding

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MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels

OF = Oil Franchise

PTA = Public Transportation Assistance Act

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THE COUNTY  
INDICATED.

ALL LIENS FILED IN THE  
COMMONWEALTH OF  
PENNSYLVANIA UNLESS  
INDICATED OTHERWISE.